

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Northwestern Con School Corp (7350)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,354,325	\$1,707,432	\$1,745,287	\$1,831,710	35%	7%	5%
	11200 Regular Programs; Middle/Junior High	\$1,117,256	\$1,286,109	\$1,392,167	\$1,441,293	29%	12%	4%
	11300 Regular Programs; High School	\$1,174,094	\$1,303,997	\$1,283,708	\$1,298,157	11%	0%	1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$33,739	n/a	n/a	n/a
	11410 Vocational Education; Agriculture A	\$58,318	\$68,351	\$69,483	\$79,681	37%	17%	15%
	11450 Vocational Education; Consumer and Homemaking	\$23,780	\$59,884	\$42,455	\$1,478	-94%	-98%	-97%
	12100 2007 Account Code - Gifted and Talented	\$20,827	\$17,478	\$28,608	\$13,094	-37%	-25%	-54%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$13,238	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$1,551	\$0	\$0	\$0	-100%	n/a	n/a
	12520 Culturally Different; Compensatory	\$4,732	\$3,664	\$3,465	\$267	-94%	-93%	-92%
	12810 Special Education Preschool	\$41,250	\$24,908	\$66,000	\$38,500	-7%	55%	-42%
	12900 Other Special Programs	\$2,771	\$0	\$890	\$58	-98%	n/a	-93%
	14100 Summer School Programs; Elementary	\$94	\$0	\$61	\$1,736	> 500%	n/a	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$403	\$0	\$7,868	\$5,889	> 500%	n/a	-25%
	14300 Summer School Programs; High School	\$38,953	\$41,901	\$38,523	\$14,660	-62%	-65%	-62%
	16100 Remediation Testing	\$47,484	\$59,672	\$30,466	\$18,513	-61%	-69%	-39%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$2,065	\$1,365	\$1,029	\$736	-64%	-46%	-28%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$123,652	\$198,228	\$199,520	\$124,930	1%	-37%	-37%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$344,904	\$429,628	\$537,072	\$249,141	-28%	-42%	-54%
	22210 Library/Media Services; Service Area Direction	\$48,898	\$1,100	\$0	\$0	-100%	-100%	n/a
	22220 Library/Media Services; School Library	\$113,243	\$91,710	\$103,922	\$70,943	-37%	-23%	-32%
	22230 Library/Media Services; Audiovisual	\$10,905	\$6,122	\$5,367	\$4,643	-57%	-24%	-13%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$185	\$0	n/a	n/a	-100%
	22290 Library/Media Services; Other Educational Media Services	\$21	\$570	\$698	\$200	> 500%	-65%	-71%
	24100 Office of The Principal	\$341,144	\$362,188	\$349,900	\$487,279	43%	35%	39%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$87,183	\$169,354	\$134,809	\$60,349	-31%	-64%	-55%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,029	\$7,205	\$5,463	\$0	-100%	-100%	-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$71,785	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$173,549	\$254,549	\$264,854	\$65,333	-62%	-74%	-75%
<b>Student Academic Achievement Total</b>		<b>\$5,133,434</b>	<b>\$6,095,415</b>	<b>\$6,311,801</b>	<b>\$5,927,352</b>	<b>15%</b>	<b>-3%</b>	<b>-6%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$86,960	\$118,165	\$133,791	\$67,638	-22%	-43%	-49%
	21290 Guidance Services; Other Guidance Services	\$10,093	\$12,750	\$2,287	\$11,314	12%	-11%	395%
	21340 Health Services; Nurse Services	\$36,735	\$45,265	\$48,782	\$23,730	-35%	-48%	-51%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$545,296	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$62,672	\$59,857	\$90,662	\$11,271	-82%	-81%	-88%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$16,734	\$20,784	\$39,579	\$48,723	191%	134%	23%
	22130 Improvement of Instruction; Instructional Staff Training	\$413	\$0	\$0	\$0	-100%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,130	\$18,659	\$38,456	\$28,786	304%	54%	-25%
	23110 Board of Education; Service Area Direction	\$5,250	\$6,125	\$7,000	\$7,268	38%	19%	4%
	23120 Board of Education; Service Area Assistants	\$27,198	\$43,662	\$42,898	\$55,502	104%	27%	29%
	23190 Board of Education; Other Governing Body Services	\$7,678	\$9,481	\$9,869	\$10,447	36%	10%	6%
	23210 Executive Administration; Office of The Superintendent	\$90,920	\$144,547	\$148,091	\$262,868	189%	82%	78%
	23220 Executive Administration; Community Relations	\$2,150	\$8,939	\$4,221	\$639	-70%	-93%	-85%
	23290 Executive Administration; Other Executive Administration Services	\$3,504	\$2,219	\$4,934	\$3,478	-1%	57%	-30%
	24900 Other Support Services, School Administration	\$3,084	\$927	\$0	\$1,779	-42%	92%	n/a
	25750 Personnel Services; Health Services	\$1,562	\$4,153	\$6,489	\$7,214	362%	74%	11%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$34,910	n/a	n/a	n/a
<b>Student Instructional Support Total</b>		<b>\$362,083</b>	<b>\$495,533</b>	<b>\$577,059</b>	<b>\$1,120,859</b>	<b>210%</b>	<b>126%</b>	<b>94%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$11,524	\$16,106	\$10,750	\$10,638	-8%	-34%	-1%
	23160 Board of Education; Promotion Expenses	\$864	\$11,288	\$643	\$9,674	> 500%	-14%	> 500%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,764	\$0	\$0	\$0	-100%	n/a	n/a

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**Northwestern Con School Corp (7350)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25160 Fiscal Services; Financial Accounting	\$315	\$1,009	\$100	\$100	-68%	-90%	0%
	25191 Other Fiscal Services; Refund of Revenue	\$2,523	\$4,049	\$11,543	\$4,905	94%	21%	-58%
	25199 Other Fiscal Services; Other	\$585	\$264	\$1,048	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$43,784	\$52,700	\$51,289	\$51,595	18%	-2%	1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$597,289	\$767,648	\$826,417	\$927,341	55%	21%	12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$87,453	\$221,590	\$217,651	\$274,366	214%	24%	26%
	26499 2007 Account Code - Other	\$0	\$87,962	\$135,135	\$38,330	n/a	-56%	-72%
	26700 Operation and Maintenance of Plant Services; Insurance	\$45,334	\$94,572	\$73,183	\$100,000	121%	6%	37%
	27010 Student Transportation; Service Area Direction	\$122,934	\$80,672	\$78,252	\$107,076	-13%	33%	37%
	27100 Student Transportation; Vehicle Operation	\$195,640	\$208,854	\$197,704	\$215,376	10%	3%	9%
	27200 Student Transportation; Monitoring Services	\$13,670	\$11,631	\$13,469	\$11,859	-13%	2%	-12%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$109,085	\$114,139	\$158,144	\$167,346	53%	47%	6%
	27400 Student Transportation; Purchase of School Buses	\$101,235	\$101,134	\$150,094	\$135,946	34%	34%	-9%
	27500 Student Transportation; Insurance on Buses	\$8,404	\$27,205	\$18,749	\$13,036	55%	-52%	-30%
	27700 Student Transportation; Contracted Transportation Services	\$48,048	\$39,306	\$39,238	\$35,789	-26%	-9%	-9%
	27900 Student Transportation; Other Student Transportation Services	\$20,490	\$48,056	\$14,028	\$10,385	-49%	-78%	-26%
	27910 Student Transportation; Bus Driver Training	\$2,053	\$0	\$0	\$0	-100%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$17,780	\$19,150	\$19,177	\$26,896	51%	40%	40%
	31200 Food Services Operations; Food Preparation and Dispensing	\$162,395	\$179,920	\$175,706	\$192,888	19%	7%	10%
	31400 Food Services Operations; Food Purchases	\$174,668	\$223,651	\$246,321	\$257,683	48%	15%	5%
	31900 Other Food Services	\$27,924	\$26,282	\$25,945	\$26,723	-4%	2%	3%
	33200 Community Recreation	\$5,341	\$7,753	\$11,238	\$9,535	79%	23%	-15%
	33400 Athletic Coaches	\$90,077	\$100,256	\$53,784	\$66,190	-27%	-34%	23%
	33930 Latch Key Kid Program	\$24,425	\$78,352	\$102,678	\$82,494	238%	5%	-20%
	33940 Child Care Services	\$0	\$0	\$0	\$17,452	n/a	n/a	n/a
	33950 Step Ahead	\$542	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$9,680	\$1,151	\$1,233	\$813	-92%	-29%	-34%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$2,500	\$45,578	\$19,101	\$20,000	> 500%	-56%	5%
<b>Overhead and Operational Total</b>		<b>\$1,929,326</b>	<b>\$2,570,279</b>	<b>\$2,652,619</b>	<b>\$2,814,436</b>	<b>46%</b>	<b>9%</b>	<b>6%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$120,531	\$747,460	\$449,624	\$519,549	331%	-30%	16%
	43000 Facilities Acquisition and Construction; Professional Services	\$45,265	\$17,237	\$2,645	\$35,694	-21%	107%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$0	\$95,218	\$1,377,594	\$166,134	n/a	74%	-88%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$43,303	\$0	\$43,167	n/a	0%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$126,809	\$175,687	\$211,740	\$229,195	81%	30%	8%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$44,028	\$75,123	\$53,907	\$37,186	-16%	-50%	-31%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$497,951	\$875,529	\$1,032,061	\$1,075,563	116%	23%	4%
	54200 2007 Account Code - Common School Fund	\$258,188	\$109,688	\$105,938	\$51,563	-80%	-53%	-51%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$50,625	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,092,771</b>	<b>\$2,139,244</b>	<b>\$3,233,509</b>	<b>\$2,208,675</b>	<b>102%</b>	<b>3%</b>	<b>-32%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$47,589	\$44,772	\$45,149	\$10,087	-79%	-77%	-78%
	26492 2007 Account Code - Social Security	\$414,970	\$477,000	\$494,131	\$213,539	-49%	-55%	-57%
	26493 2007 Account Code - Workmen's Compensation	\$1,628	\$2,000	\$2,000	\$509	-69%	-75%	-75%
	26494 2007 Account Code - Group Insurance	\$473,436	\$691,372	\$686,106	\$303,792	-36%	-56%	-56%
	26496 2007 Account Code - Unemployment Compensation	\$363	\$467	\$408	\$5,619	> 500%	> 500%	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$21,000	\$86,713	\$141,285	\$35,500	69%	-59%	-75%
<b>prorated Total</b>		<b>\$958,985</b>	<b>\$1,302,324</b>	<b>\$1,369,079</b>	<b>\$569,047</b>	<b>-41%</b>	<b>-56%</b>	<b>-58%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
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Biannual Financial Report Data**

**Northwestern Con School Corp (7350)**

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
Student Academic Achievement	\$5,900,231	\$7,118,669	\$7,398,138	\$6,376,558	8%	-10%	-14%	62.3%	56.5%	52.3%	50.4%
Student Instructional Support	\$414,119	\$581,576	\$677,792	\$1,159,009	180%	99%	71%	4.4%	4.6%	4.8%	9.2%
Overhead and Operational	\$2,069,477	\$2,763,305	\$2,834,628	\$2,896,128	40%	5%	2%	21.8%	21.9%	20.0%	22.9%
Nonoperational	\$1,092,771	\$2,139,244	\$3,233,509	\$2,208,675	102%	3%	-32%	11.5%	17.0%	22.9%	17.5%
<b>Grand Total</b>	<b>\$9,476,598</b>	<b>\$12,602,795</b>	<b>\$14,144,066</b>	<b>\$12,640,370</b>	<b>33%</b>	<b>0%</b>	<b>-11%</b>				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.6%	61.1%	57.1%	59.6%